

JOHN WAIHEE
GOVERNOR



STATE OF HAWAII
DEPARTMENT OF ACCOUNTING
AND GENERAL SERVICES

P. O. BOX 119
HONOLULU, HAWAII 96811-0119

November 27, 1991

RUSSEL S. NAGATA
COMPTROLLER

ROBERT P. TAKUSHI
DEPUTY COMPTROLLER

NOV 28 3 41 PM '91

COMPTROLLER'S MEMORANDUM NO. 1991-31

TO: Heads of Departments
FROM: Russel S. Nagata, Comptroller
SUBJECT: Payroll Withholdings on Excess Travel
and Other Reimbursements

When the current procedure for the subject withholding was begun in 1990, training sessions were presented at which certain reporting forms were introduced.

Three of those forms are attached, on which some minor revisions have been made. These forms are:

Calculations of Reportable and Taxable Per Diem

Calculation of Reportable and Taxable Mileage

Statement of Taxable Automobile and
Uniform Allowance

The revisions that have been made are intended to direct readers of the form to the part that applies to them. We hope these revisions will remove any confusion as to the part of the form that applies to a particular reader.

A handwritten signature in black ink, appearing to read "Russel S. Nagata".
RUSSEL S. NAGATA
Comptroller

Attachments (3)

To SFs - 12/2/91

**Calculation of Reportable and Taxable Per Diem
To Be Used With Statement of Completed Travel and
Statement of Intra-State Travel Completed**

A. Employee Name _____ S.S. # _____ Payroll # _____

B. Date of Departure: _____ Date of Return: _____

C. Destination: _____

D. Total Number of Days: _____

E. Total Per Diem Received: \$ _____

F. Federally Allowed Amount (D x ____/day): (L) \$ _____

G. Taxable Amount (E - F, but not less than 0) (T) \$ _____

TO PERSON COMPLETING THIS FORM:

Instructions for Completion:

- a. If amount G above is equal to 0, this form may be discarded.
- b. If amount G above is greater than 0, give one copy of this form to employee and forward one copy to appropriate departmental accounting personnel for coding on the next payroll change schedule.

TO PERSON COMPLETING PAYROLL CHANGE SCHEDULE:

Instructions for Coding on Payroll Change Schedule:

- a. Locate the employee name and social security number on the payroll change schedule.
- b. Enter on the first available line in the "Wages-In-Kind or Cola" fields, code L and the amount from F.
- c. Enter on the next available line in the "Wages-In-Kind or Cola" fields, code T and the amount from G.

TO EMPLOYEE:

**ATTENTION STATE EMPLOYEE: RETAIN A COPY OF THIS FORM
FOR USE IN PREPARATION OF YOUR PERSONAL TAX RETURN**

**Calculation of Reportable and Taxable Mileage
To Be Used With Personal Automobile Mileage Voucher (C-33)**

Document Control Number _____ Payroll # _____

Employee Name _____ S.S. # _____

- A. Total Mileage: _____
- B. Total Mileage Claim: \$ _____
- C. Federally Allowed Amount (A x .26): (L) \$ _____
- D. Taxable Amount (B - C, but not less than 0) (T) \$ _____

TO PERSON COMPLETING THIS FORM:

Instructions for Completion:

- a. If amount D above is equal to 0, this form may be discarded.
- b. If amount D above is greater than 0, give one copy of this form to employee and forward one copy to appropriate departmental accounting personnel for coding on the next payroll change schedule.

TO PERSON COMPLETING PAYROLL CHANGE SCHEDULE:

Instructions for Coding on Payroll Change Schedule:

- a. Locate the employee name and social security number on the payroll change schedule.
- b. Enter on the first available line in the "Wages-In-Kind or Cola" fields, code L and the amount from line C.
- c. Enter on the next available line in the "Wages-In-Kind or Cola" fields, code T and the amount from line D.

TO EMPLOYEE:

**ATTENTION STATE EMPLOYEE: RETAIN A COPY OF THIS FORM
FOR USE IN PREPARATION OF YOUR PERSONAL TAX RETURN**

**Statement of Taxable Automobile and Uniform Allowance
To Be Used With Personal Automobile Mileage Voucher or
Summary Warrant Voucher**

A. Employee Name _____ S.S. # _____

Payroll # _____

B. Automobile Allowance (V) _____ C. Uniform Allowance (U) _____

TO PERSON COMPLETING THIS FORM:

Instructions for Completion:

- a. Automobile allowance payments should be reported on this form each time an employee is reimbursed using a flat rate on a monthly or other periodic basis. Reimbursements to employees for the use of their personal car for business purposes at the rate of .35 per mile should not be reported using this form. The amount for (B) above should be obtained from the "Total Mileage Claim" line on the "Personal Automobile Mileage Voucher".
- b. Uniform allowance payments should be reported on this form each time an employee is reimbursed. The total payment amount is obtained from the "Summary Warrant Voucher" transaction amount for the employee.

TO PERSON CODING PAYROLL CHANGE SCHEDULE:

Instructions for Coding on Payroll Change Schedule:

- a. Locate the employee name and social security number on the payroll change schedule.
- b. If Automobile Allowance, (B) above, is greater than 0, enter on the first available line in the "Wages-In-Kind or Cola" fields, code V and the amount from line B.
- c. If the Uniform Allowance, (C) above, is greater than 0, enter on the first available line in the "Wages-In-Kind or Cola" fields, code U and the amount from C.

TO EMPLOYEE:

**ATTENTION STATE EMPLOYEE: RETAIN A COPY OF THIS FORM
FOR USE IN PREPARATION OF YOUR PERSONAL TAX RETURN**